



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, JANUARY-MARCH 1964

U.S. DEPARTMENT OF COMMERCE
Luther H. Hodges, Secretary
BUREAU OF THE CENSUS
Richard M. Scammon, Director

GOVERNMENTS DIVISION
Allen D. Maavel, Chief

G-TR64-No. 1

JUNE 1964

Taxes collected by State and local governments in the United States totaled \$47.3 billion during the 12 months ended with March 1964. This reflects an increase of \$3.8 billion or 8.8 percent from a year earlier. State taxes amounted to \$23.7 billion, or 9.0 percent more than in the 12 months ended with March 1963; the yield of locally imposed taxes rose 8.5 percent, to \$23.6 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with March		Per- cent in- crease
	1964	1963	
Total.....	47,292	43,479	8.8
Property.....	21,340	19,767	8.0
Other than property....	25,952	23,712	9.4
General sales and gross receipts.....	7,100	6,454	10.0
Motor fuel sales....	4,047	3,838	5.4
Individual income...	3,627	3,268	11.0
Motor vehicle and operators' licenses	2,015	1,821	10.7
Corporation net income.....	1,689	1,455	11.0
All other.....	7,474	6,876	8.7

During the first quarter of calendar 1964, collections of State and local taxes amounted to \$12.0 billion. As compared with the corresponding quarter of 1963, this indicates a rise of \$1.3 billion, or 12.4 percent, with State tax revenue up 15.5 percent and local taxes up 8.4 percent.

Table 1 shows nationwide tax revenue amounts for the first 3 months of 1964 and for earlier months, as well as for related quarterly and 12-month periods. These data reflect the diversity of collection timing for various types of

taxes, which was more fully discussed in a previous report.¹ The statistics in table 1 also reflect continuance of the upward trend in State and local taxes that has been indicated by recent annual Census Bureau reports on governmental finances.² It should be noted, however, that the statistics in those publications pertain to fiscal years (i.e., for most States and school districts the 12 months ended June 30, but for other governmental units commonly the calendar year or some other 12-month interval). Accordingly, the nationwide amounts shown in table 1 cannot be used in direct conjunction with fiscal year aggregates published for earlier periods to derive a consistent historical series of data.

Table 2 reports local property tax collections of the most recent quarter and 12-month period in individual county areas that had at least 250,000 inhabitants in 1960. Table 3 shows the amounts collected by individual State governments from each of four major types of taxes. Additional background for the use and interpretation of these data appears in the report described in footnote 1.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for

¹Tax revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46, issued August 1, 1963). That report included month-by-month nationwide totals of tax collections by level of government and by type of tax; property tax totals for each of the 123 most populous county-type areas, with a percentage distribution of such collection amounts by months; and quarterly statistics on the revenue of individual States from 5 major types of taxes.

²Statistics on State and local tax revenue are reported nationally and by States in the annual report, Governmental Finances in (year). More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in various reports of the annual series on "State Finances."

public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the report cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (57 percent in the fiscal year 1962) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a

basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by nearly 6,200 local tax collecting agencies. Month-by-month collection figures were requested by mail from all these agencies, and reports were obtained from about 91 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of $1\frac{1}{2}$ percent, and the single-month estimates generally showed sampling variability of about 2 to 4 percent.

A more detailed discussion of survey sources and methodology, and of data limitations, is to be found in the report cited in footnote 1.

ACKNOWLEDGEMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

LIST OF TABLES

	Page
Table 1. -- National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1964 and Prior Periods	3
Table 2. -- Local Property Tax Collections in 123 Selected Major County Areas: First Quarter of 1964 and 12 Months Ended March 1964	4
Table 3. -- Collections of Selected State Taxes, For States: First Quarter of 1964 and Prior Periods	6

QUARTERLY TAX REPORTS

3

Table 1.—NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX:
FIRST QUARTER OF 1964 AND PRIOR PERIODS

(Amounts in millions of dollars)

Item	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1964:										
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,417	6,657	5,760	5,157	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
MONTHS										
1964:										
March.....	3,916	2,578	1,338	1,106	533	316	199	560	338	864
February.....	3,952	2,431	1,521	1,369	787	330	515	73	334	544
January.....	4,150	2,042	2,108	1,972	603	333	303	90	313	536
1963:										
December.....	4,592	1,567	3,025	2,847	546	365	93	74	120	547
November.....	4,330	1,772	2,558	2,364	713	323	357	42	58	473
October.....	4,345	1,698	2,647	2,436	564	360	269	107	67	542
September.....	3,040	1,468	1,572	1,339	483	342	111	164	71	530
August.....	3,703	1,984	1,719	1,552	749	353	356	43	79	571
July.....	2,847	1,481	1,366	1,198	450	336	178	49	85	551
June.....	3,361	1,930	1,431	1,205	526	370	242	143	94	781
May.....	4,426	2,436	1,990	1,770	708	318	545	149	168	768
April.....	4,630	2,291	2,339	2,182	438	301	459	195	288	767
March.....	3,328	2,167	1,161	969	466	292	171	363	297	770
12-MONTH PERIODS										
Ended--										
March 1964.....	47,292	23,678	23,614	21,340	7,100	4,047	3,627	1,689	2,015	7,474
February 1964.....	46,704	23,267	23,437	21,203	7,033	4,023	3,599	1,492	1,974	7,380
January 1964.....	46,314	22,935	23,379	21,145	6,962	4,002	3,484	1,461	1,914	7,346
December 1963.....	45,964	22,733	23,231	21,016	6,892	4,004	3,392	1,442	1,914	7,304
November 1963.....	45,591	22,650	22,941	20,743	6,798	3,940	3,417	1,471	1,919	7,303
October 1963.....	45,442	22,584	22,858	20,678	6,767	3,939	3,376	1,468	1,920	7,294
September 1963.....	44,948	22,285	22,663	20,533	6,672	3,902	3,264	1,415	1,915	7,247
August 1963.....	44,671	22,245	22,426	20,317	6,616	3,907	3,308	1,415	1,894	7,214
July 1963.....	44,488	22,138	22,350	20,257	6,567	3,890	3,281	1,413	1,904	7,176
June 1963.....	44,294	21,991	22,303	20,221	6,548	3,878	3,256	1,411	1,889	7,091
May 1963.....	43,918	21,897	22,021	19,957	6,520	3,860	3,252	1,402	1,883	7,044
April 1963.....	43,850	21,979	21,871	19,838	6,486	3,853	3,336	1,475	1,867	6,995
March 1963.....	43,479	21,716	21,763	19,767	6,454	3,838	3,268	1,455	1,821	6,876

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1962 and earlier years. See text discussion of "Sources of Data, and Limitations."

QUARTERLY TAX REPORTS

Table 2.—LOCAL PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: FIRST QUARTER OF 1964 AND 12 MONTHS ENDED MARCH 1964

(Amounts in thousands of dollars)

Area (and its 1960 population) ¹	1st quarter 1964	12 months ended March 1964	Area (and its 1960 population) ¹	1st quarter 1964	12 months ended March 1964
ALABAMA			IOWA		
Jefferson (634,864).....	4,252	30,003	Polk (266,315).....	11,228	48,892
Mobile (314,301).....	573	13,386	KANSAS		
ARIZONA			Sedgwick (343,231).....	16,578	55,442
Maricopa (663,510).....	3,975	96,555	KENTUCKY		
Pima (265,660).....	2,552	40,599	Jefferson (610,947).....	19,191	49,198
CALIFORNIA			LOUISIANA		
*Alameda (908,209).....	22,065	156,350	New Orleans City (627,525).....	20,143	50,172
*Contra Costa (409,030).....	7,385	88,822	MARYLAND		
Fresno (365,945).....	3,264	59,018	*Baltimore (492,428).....	20,826	46,765
Kern (291,984).....	3,561	58,507	*Baltimore City (939,024).....	37,018	118,443
*Los Angeles (6,038,771).....	127,871	1,124,816	*Montgomery (340,928).....	4,260	63,919
Orange (703,925).....	10,919	139,539	*Prince Georges (357,395).....	1,817	38,692
Riverside (306,191).....	4,406	55,290	MASSACHUSETTS		
Sacramento (502,778).....	7,342	79,661	Bristol (398,488).....	2,213	50,686
San Bernardino (503,591).....	6,902	86,513	*Essex (568,831).....	2,977	85,245
San Diego (1,033,011).....	11,867	142,791	Hampden (429,353).....	1,902	61,157
*San Francisco City (740,316).....	6,950	137,568	*Middlesex (1,238,742).....	5,189	201,693
*San Mateo (444,387).....	9,608	88,593	*Norfolk (510,256).....	3,130	96,693
Santa Clara (642,315).....	20,830	142,890	*Suffolk (791,329).....	4,777	156,038
COLORADO			Worcester (583,228).....	3,824	79,280
Denver City (493,887).....	25,547	65,867	MICHIGAN		
CONNECTICUT			Genesee (374,313).....	19,786	41,808
Fairfield (653,589).....	24,772	119,794	Kent (363,187).....	12,765	33,226
Hartford (689,555).....	20,759	118,672	*Macomb (405,804).....	30,418	55,638
New Haven (660,315).....	24,645	99,204	*Oakland (690,259).....	33,536	85,239
DELAWARE			*Wayne (2,666,297).....	148,601	389,963
New Castle (307,446).....	507	18,191	MINNESOTA		
DISTRICT OF COLUMBIA			*Hennepin (842,854).....	19,149	157,722
*Washington City (763,956).....	19,373	78,453	*Ramsey (422,525).....	11,779	71,154
FLORIDA			MISSOURI		
Broward (333,946).....	6,783	40,532	Jackson (622,732).....	1,609	57,974
Dade (935,047).....	27,590	132,066	*St. Louis (703,532).....	6,185	97,704
Duval (455,411).....	4,440	30,532	*St. Louis City (750,026).....	30,599	76,448
Hillsborough (397,788).....	4,211	36,395	NEBRASKA		
Orange (263,540).....	2,988	23,560	Douglas (343,490).....	17,543	51,892
Pinellas (374,665).....	16,573	42,146	NEW JERSEY		
GEORGIA			Bergen (780,255).....	37,401	141,195
De Kalb (256,782).....	754	22,242	*Camden (392,035).....	13,405	50,877
Fulton (556,326).....	825	62,218	*Essex (923,545).....	53,942	195,792
HAWAII			Hudson (610,734).....	27,844	112,729
Honolulu City (500,409).....	233	28,583	Mercer (266,392).....	12,423	48,205
ILLINOIS			Middlesex (433,856).....	19,714	78,973
*Cook (5,129,725).....	10,717	776,081	Monmouth (334,401).....	15,644	57,872
*Du Page (313,459).....	39	50,803	*Morris (261,620).....	15,144	55,909
*Lake (293,656).....	-	45,825	Passaic (406,618).....	15,497	61,598
*St. Clair (262,509).....	3,465	24,097	*Union (504,255).....	26,432	94,738
INDIANA			NEW MEXICO		
Lake (513,269).....	16,094	101,916	Bernalillo (262,199).....	12,312	18,614
Marion (697,567).....	3,066	103,597			

See footnotes at end of table.

Table 2.—LOCAL PROPERTY TAX COLLECTIONS IN 123 SELECTED MAJOR COUNTY AREAS: FIRST QUARTER OF 1964 AND 12 MONTHS ENDED MARCH 1964—Continued

(Amounts in thousands of dollars)

Area (and its 1960 population) ¹	1st quarter 1964	12 months ended March 1964	Area (and its 1960 population) ¹	1st quarter 1964	12 months ended March 1964
NEW YORK			RHODE ISLAND		
Albany (272,926).....	24,973	41,356	Providence (568,778).....	9,588	67,524
*Erie (1,064,688).....	69,763	144,411	TENNESSEE		
Monroe (586,387).....	33,651	80,146	Nashville-Davidson (399,743).....	9,820	33,987
*Nassau (1,300,171).....	79,017	306,056	Knox (250,523).....	6,999	20,921
*New York City (7,781,984).....	29,205	1,191,581	Shelby (627,019).....	24,477	52,442
Oneida (264,401).....	11,073	27,881	TEXAS		
Onondaga (423,028).....	27,847	53,667	Bexar (687,151).....	4,037	41,957
*Suffolk (666,784).....	66,666	147,611	Dallas (951,527).....	23,714	116,624
*Westchester (808,891).....	46,332	183,764	El Paso (314,070).....	10,484	21,454
NORTH CAROLINA			Harris (1,243,158).....	27,445	160,479
Mecklenburg (272,111).....	4,207	28,737	Tarrant (538,495).....	8,664	51,234
OHIO			UTAH		
*Cuyahoga (1,647,895).....	99,763	263,760	Salt Lake (383,035).....	1,938	51,490
Franklin (682,962).....	7,325	48,881	VIRGINIA		
Hamilton (864,121).....	46,294	150,619	Fairfax (261,417).....	1,344	31,544
Lucas (456,931).....	13,597	51,402	Norfolk City (304,869).....	5,316	16,681
Mahoning (300,480).....	12,209	41,773	WASHINGTON		
Montgomery (527,080).....	26,585	78,057	King (935,014).....	13,040	94,460
Stark (340,345).....	11,923	36,329	Pierce (321,590).....	4,251	21,890
Summit (513,569).....	27,270	69,837	Spokane (278,333).....	3,499	20,123
OKLAHOMA			WEST VIRGINIA		
Oklahoma (439,506).....	12,244	35,516	Kanawha (252,925).....	4,876	13,911
Tulsa (346,038).....	13,539	35,597	WISCONSIN		
OREGON			Milwaukee (1,036,041).....	163,380	199,594
Multnomah (522,813).....	3,108	78,390			
PENNSYLVANIA					
*Allegheny (1,628,587).....	40,692	166,316			
Berks (275,414).....	1,521	22,597			
*Bucks (308,567).....	697	32,300			
*Delaware (553,154).....	1,475	56,777			
Erie (250,682).....	6,966	21,355			
Lancaster (278,359).....	1,248	17,666			
Luzerne (346,972).....	2,137	20,156			
*Montgomery (516,682).....	1,359	65,422			
*Philadelphia City (2,002,512).....	32,890	164,648			
*Westmoreland (352,629).....	692	21,622			

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. For most of the major areas listed, the reported amount pertains entirely or nearly so to locally imposed taxes, but the State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, Nebraska, and Utah; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Maryland, New Mexico, Texas, and Washington.

¹The areas listed are those which had at least 250,000 inhabitants in 1960. Estimates of population as of July 1, 1962 have been published for 41 of these 123 areas--those marked by an asterisk (*)--in the Census Bureau report, Series P-25, No. 282, issued April 14, 1964. Of the 41 such areas, 10 showed a net change from April 1, 1960 to July 1, 1962 of at least 5 percent. These 10, and their estimated 1962 populations, were as follows: Contra Costa, California, 438,000; Los Angeles, California, 6,353,000; San Mateo, California, 475,000; Du Page, Illinois, 341,000; Montgomery, Maryland, 378,000; Prince Georges, Maryland, 405,000; Macomb, Michigan, 446,000; St. Louis City, Missouri, 704,000; St. Louis County, Missouri, 755,000; and Suffolk, New York, 756,000.

QUARTERLY TAX REPORTS

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: FIRST QUARTER OF 1964 AND PRIOR PERIODS

(Amounts in thousands of dollars)

State	General sales and gross receipts					Motor fuel sales				
	1st quarter		12-month periods			1st quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended March 1964 (thousand dollars)	Percent change from—		1964 (thousand dollars)	Percent change from 1963	Year ended March 1964 (thousand dollars)	Percent change from—	
				Year ended Dec. 1963	Year ended March 1963				Year ended Dec. 1963	Year ended March 1963
Alabama.....	34,185	37.4	124,604	8.1	25.4	19,890	7.3	81,021	1.7	4.4
Alaska.....	-	-	-	-	-	1,179	30.0	5,808	4.9	-19.8
Arizona.....	23,026	6.6	83,948	1.7	5.2	9,743	34.2	37,019	7.2	27.1
Arkansas.....	18,049	11.5	71,752	2.7	10.0	10,848	9.6	46,838	2.1	6.2
California.....	240,193	6.6	861,287	1.8	7.7	115,145	21.2	425,857	5.0	12.0
Colorado.....	14,874	4.1	60,303	1.0	5.5	9,555	7.7	44,745	1.6	7.3
Connecticut.....	27,273	-4.1	103,988	-1.1	3.2	13,202	7.2	53,381	1.7	4.8
Delaware.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia.....	10,257	3.9	37,011	1.1	8.0	3,105	5.8	12,303	1.4	2.8
Florida.....	68,401	17.5	218,964	4.9	15.2	38,685	7.3	145,182	1.8	5.5
Georgia.....	46,229	8.3	181,074	2.0	6.9	24,844	11.3	101,875	2.5	8.9
Hawaii.....	18,096	7.3	69,441	1.8	1.7	2,578	12.5	10,208	2.9	-1.8
Idaho.....	-	-	-	-	-	3,059	4.1	16,161	0.8	-1.9
Illinois.....	154,707	4.8	558,325	1.3	3.4	37,768	8.2	160,586	1.8	4.3
Indiana.....	32,830	(2)	202,181	(2)	(2)	25,583	-21.1	109,478	-5.9	2.9
Iowa.....	24,167	0.9	87,921	0.2	0.1	14,776	4.7	63,045	1.1	4.2
Kansas.....	21,705	4.1	85,700	1.0	2.0	10,490	-11.9	45,753	-3.0	-1.0
Kentucky.....	28,475	9.5	107,705	2.3	6.5	17,356	6.7	72,116	1.5	5.3
Louisiana.....	26,156	9.7	101,609	2.3	6.6	17,451	9.3	71,661	2.1	4.9
Maine.....	9,709	43.8	37,840	8.5	26.1	5,551	6.4	25,264	1.3	3.4
Maryland.....	27,447	0.3	101,621	0.1	7.8	15,495	7.8	64,414	1.8	5.8
Massachusetts.....	-	-	-	-	-	21,281	2.5	85,928	0.6	3.1
Michigan.....	133,092	9.9	528,474	2.3	8.3	38,406	4.2	164,613	1.0	5.1
Minnesota.....	-	-	-	-	-	17,961	32.4	74,281	6.3	19.0
Mississippi.....	21,943	10.2	88,490	2.3	10.3	12,523	9.0	54,210	1.9	9.6
Missouri.....	52,707	35.2	156,423	9.6	14.1	19,962	9.5	84,162	2.1	6.1
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	-	9,335	15.2	45,025	2.8	9.8
Nevada.....	5,346	9.4	20,987	2.2	17.9	3,124	22.8	10,439	5.9	-5.4
New Hampshire.....	-	-	-	-	-	3,566	37.5	15,752	6.6	8.7
New Jersey.....	-	-	-	-	-	31,760	8.2	132,075	1.9	4.5
New Mexico.....	14,623	39.3	56,027	8.0	38.4	6,472	1.9	27,769	0.4	4.0
New York.....	-	-	-	-	-	62,188	-11.8	243,211	-3.3	-2.4
North Carolina.....	38,304	9.2	154,026	2.1	7.4	28,405	8.9	116,748	2.0	5.9
North Dakota.....	5,890	34.4	19,725	8.3	21.6	1,285	(2)	14,196	3.4	8.3
Ohio.....	73,869	0.4	292,136	0.1	5.3	57,684	5.7	233,087	1.4	3.6
Oklahoma.....	16,507	7.0	65,644	1.7	5.3	16,271	5.5	67,090	1.3	4.4
Oregon.....	-	-	-	-	-	9,583	9.0	42,959	1.9	4.0
Pennsylvania.....	134,961	27.8	474,625	6.6	20.9	57,971	-5.0	246,929	-1.2	9.1
Rhode Island.....	7,997	5.6	29,637	1.5	3.4	4,353	4.4	18,747	1.0	2.9
South Carolina.....	21,619	6.5	84,127	1.6	6.1	13,819	6.3	58,265	1.4	4.8
South Dakota.....	4,846	-1.3	18,173	-0.3	1.0	2,768	(2)	17,967	-9.9	-2.9
Tennessee.....	36,512	26.8	140,805	5.8	18.2	21,578	10.8	89,259	2.4	6.4
Texas.....	50,343	14.0	191,964	3.3	9.6	52,454	2.3	212,327	0.5	3.3
Utah.....	13,143	17.9	45,882	4.5	11.8	5,299	3.2	23,292	0.7	2.3
Vermont.....	-	-	-	-	-	2,121	2.2	9,436	0.5	3.2
Virginia.....	-	-	-	-	-	23,364	-11.5	101,649	-2.9	3.7
Washington.....	75,626	3.5	302,886	0.8	-0.3	18,109	7.4	79,178	1.6	1.6
West Virginia.....	26,944	5.5	103,201	1.4	3.8	6,554	-28.6	37,568	-6.5	3.4
Wisconsin.....	20,164	54.4	58,857	13.7	7.5	17,519	6.4	80,212	1.3	3.1
Wyoming.....	3,156	8.9	12,993	2.0	5.5	1,832	8.7	9,159	1.6	1.8

QUARTERLY TAX REPORTS

7

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, FOR STATES: FIRST QUARTER OF 1964 AND PRIOR PERIODS—Continued

(Amounts in thousands of dollars)

State	Individual income					Motor vehicle and operator's licenses				
	1st quarter		12-month periods			1st quarter		12-month periods		
	1964 (thousand dollars)	Percent change from 1963	Year ended March 1964 (thousand dollars)	Percent change from—		1964 (thousand dollars)	Percent change from 1963	Year ended March 1964 (thousand dollars)	Percent change from—	
				Year ended Dec. 1963	Year ended March 1963				Year ended Dec. 1963	Year ended March 1963
Alabama.....	12,850	28.7	45,795	6.7	12.6	1,553	45.7	7,303	7.1	15.8
Alaska.....	3,351	7.5	14,017	1.7	8.2	222	-17.8	3,121	-1.5	61.1
Arizona.....	2,107	(2)	17,573	(2)	(2)	4,341	-7.4	11,905	-2.8	8.9
Arkansas.....	2,576	27.9	14,614	4.0	13.7	10,349	7.7	18,694	4.1	9.5
California.....	55,570	21.9	335,888	3.1	9.3	122,332	13.4	165,781	9.5	16.3
Colorado.....	8,515	-49.6	50,808	-14.2	0.5	9,672	19.9	19,697	8.9	9.7
Connecticut.....	-	-	-	-	-	4,987	(2)	25,079	(NA)	(NA)
Delaware.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
District of Columbia.....	6,777	5.3	31,116	1.1	7.6	5,860	3.6	7,663	2.7	4.6
Florida.....	-	-	-	-	-	58,819	25.4	79,422	17.6	26.1
Georgia.....	15,424	-5.7	96,584	-0.9	(2)	10,901	6.3	21,524	3.1	7.0
Hawaii.....	8,126	9.9	32,898	2.3	3.0	-	-	-	-	-
Idaho.....	6,932	31.7	23,321	7.7	15.0	5,873	19.6	12,995	8.0	13.8
Illinois.....	-	-	-	-	-	78,738	7.6	122,167	4.7	5.6
Indiana.....	40,410	(2)	(NA)	(2)	(2)	34,682	4.0	43,833	3.1	-2.5
Iowa.....	11,360	-1.2	47,790	-0.3	8.5	39,597	15.8	55,393	10.8	25.7
Kansas.....	7,239	5.1	28,956	1.2	5.2	19,887	6.0	28,344	4.1	7.3
Kentucky.....	10,435	-13.6	45,021	-3.5	3.0	11,321	28.6	16,944	17.5	15.3
Louisiana.....	3,663	(2)	18,056	-11.5	-2.5	7,423	42.6	16,884	15.1	17.9
Maine.....	-	-	-	-	-	7,744	10.3	11,186	6.9	18.6
Maryland.....	25,655	1.0	119,127	0.2	9.1	13,183	7.1	31,794	2.8	1.8
Massachusetts.....	64,003	36.2	197,552	9.4	9.9	5,618	-31.5	27,460	-8.6	-0.8
Michigan.....	-	-	-	-	-	44,786	67.1	98,630	22.3	51.1
Minnesota.....	32,795	1.7	141,903	0.4	3.1	31,584	8.9	47,137	5.8	4.4
Mississippi.....	2,235	10.6	7,822	2.8	-1.5	1,128	-11.6	9,816	-1.5	-11.0
Missouri.....	16,748	19.4	76,387	3.7	2.4	21,202	11.2	48,326	4.6	9.1
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	-	-	-	-	-	4,420	11.6	8,961	5.4	36.5
Nevada.....	-	-	-	-	-	3,473	46.5	7,281	17.9	7.2
New Hampshire.....	300	7.9	1,783	1.2	8.5	5,244	16.0	8,199	9.7	11.5
New Jersey.....	1,733	-16.1	7,621	-4.2	-28.4	33,860	3.6	83,159	1.4	3.8
New Mexico.....	13,126	-2.7	13,010	-0.7	-12.8	4,513	-41.9	9,598	-25.4	-22.2
New York.....	410,270	52.4	1,143,264	14.1	12.0	103,644	8.8	166,651	5.4	9.2
North Carolina.....	27,584	11.8	111,596	2.7	6.8	30,531	6.0	38,158	4.8	6.1
North Dakota.....	13,133	21.9	18,497	7.1	11.9	8,247	6.8	11,560	4.7	18.7
Ohio.....	-	-	-	-	-	5,766	-5.0	112,486	-0.3	7.0
Oklahoma.....	4,322	2.9	18,510	0.7	(2)	33,815	5.2	45,398	3.8	4.8
Oregon.....	26,324	7.3	107,561	1.7	9.3	10,197	-0.4	32,846	-0.1	-2.3
Pennsylvania.....	-	-	-	-	-	36,520	-3.6	101,455	-1.3	9.9
Rhode Island.....	-	-	-	-	-	6,121	4.0	10,430	2.3	4.1
South Carolina.....	7,450	-6.7	33,248	-1.6	1.3	684	-19.8	9,585	-1.7	-9.5
South Dakota.....	-	-	-	-	-	2,037	18.0	9,629	3.3	47.9
Tennessee.....	1,470	-1.9	6,460	-0.4	-4.1	7,645	(3)	39,214	13.9	52.9
Texas.....	-	-	-	-	-	14,718	8.3	105,223	1.1	7.2
Utah.....	4,276	3.6	19,347	0.9	6.4	5,094	-2.5	7,984	-1.6	-0.5
Vermont.....	3,321	-18.7	14,489	-5.0	3.5	5,868	15.0	9,030	9.2	19.0
Virginia.....	30,333	506.1	207,704	13.9	124.1	9,500	23.3	30,358	6.3	14.8
Washington.....	-	-	-	-	-	19,941	3.2	29,979	2.1	4.1
West Virginia.....	4,622	-4.1	17,547	-1.1	3.0	964	9.5	21,273	0.4	5.9
Wisconsin.....	62,386	7.3	195,140	2.2	-24.3	14,857	0.4	48,548	0.1	0.5
Wyoming.....	-	-	-	-	-	2,405	-13.6	7,738	-4.6	-1.1

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures.

NA Not available.

¹Corporation income taxes tabulated with individual income taxes, allocation not available for individual State presentation.

²Not computed; data not strictly comparable.

³Increase of more than 100 percent reflecting major statutory or administrative changes.

USCMM-DC